on the basis set up by Delaware. *Held,* the no-par value stock of the corporation must be taken at par value of $100 for Michigan franchise fee purposes. *Detroit Mortgage Corporation* v. *Vaughan, Sec. of State* (Mich., 1920), 178 N. W. 697.

Twelve states—Alabama, California, Delaware, Maryland, Maine, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Virginia, Wisconsin —authorize the issuance of no-par value stock. Nine set up certain standards of valuation of such stock for franchise fee purposes, six fixing a $100 per share basis, like Delaware. That a state may prescribe conditions under which corporations may be organized, and that conditions prescribed by a state become a part of the corporate charter are recognized rules. The point of contention has been how other states shall treat such conditions. A state having no statute authorizing the issuance of no-par value stock should not exclude a foreign corporation because it has such stock. *North American Petroleum Co.* v. *Hopkins,* (Kan.) 181 Pac. 625. The dissenting opinion in the latter case emphasized the difficulty of determining fees and taxes without a definite stock valuation, and it was to bridge this gap that Massachusetts by statute set up a $100 per share basis for taxing no-par value stock of foreign corporations. (1918, Chap. 235, p. 204.) The Michigan court in the instant opinion leans towards adopting the valuation set upon the stock by the state authorizing it, rather than setting a fixed valuation for all cases. An interesting question will arise when a state like Michigan comes to tax the no-par value stock of a foreign corporation whose state of nativity sets no value on such stock for franchise fee purposes. At least two states—New York and Ohio—by statute agree with the Kansas court in *North American Petroleum Co.* v. *Hopkins, (supra),* that in such cases the aggregate assets employed by the corporation in carrying on business in the state seems the most reasonable basis of valuation for taxing purposes. See 64 OHIO LAW BULL. 379.

CORPORATIONS—OFFICERS—COMPENSATION OF OFFICERS.—The plaintiff, a mining engineer, sought to recover the reasonable value of services rendered while vice-president of the defendant mining corporation at its request. The work done included the drawing of maps, plans, surveys, and drafting a mining lease. Plaintiff failed to show an express contract on the part of the defendant to pay. The trial court dismissed the complaint. *Held,* (Andrews, Collins and McLaughlin, JJ., dissenting), an express contract not necessary, and under the evidence there was a proper question for the jury whether the services were accepted under circumstances as to raise an implied promise to pay. *Fox* v. *Arctic Co.,* (N. Y., 1920) 128 N. E. 154.

The rule of law held applicable in both the majority and minority opinions is that for services rendered by an officer of a corporation outside of his regular duties, an officer may recover the contract price if there is an express contract, and their reasonable value if they were rendered under circumstances so as to raise the fair presumption the parties intended and understood that they were to be paid for, the dissenting opinion however maintaining that there was no evidence that would justify a jury in finding such an

understanding. The principal case is in harmony with the decided weight of authority as to the question of law involved. *Notley* v. *First State Bank of Vicksburg,* 154 Mich. 676; *Pew* v. *Gloucester Nat'l Bank,* 130 Mass. 391. See also note in 136 Am. St. Rep. 923, and cases there cited. Alabama however has extended the rule that directors have no power to vote themselves compensation, to services outside regular duties and has held that it is illegal for a director to make a contract for compensation for work done while a director of the corporation, and such a contract even though express is unenforceable. *State* v. *Collins,* 7 Ala. 95; *Godbold* v. *Branch Bank,* 11 Ala. 191. A middle course has been taken, and perhaps the most salutary rule formulated, in *Althouse* v. *Cobaugh Colliery Co.,* 227 Pa. 580, where the right of recovery for services rendered by an officer of a corporation is limited to cases where there is an express contract and the doctrine of implied contracts is repudiated. On the whole it seems that the Pennsylvania doctrine is more nearly calculated to do justice in the majority of cases and would make extortionate claims by grasping officers increasingly difficult.

CRIMINAL LAW—INTOXICATION AS DEFENSE.—Defendant while in the act of raping a girl so placed his hand upon her mouth, to stop her cries, that she was choked to death. There was some evidence that he was drunk at the time. He was convicted of murder by the trial court, which conviction the appellate court reduced to manslaughter on account of his intoxication. In the House of Lords it was *held,* that intoxication, as distinct from insanity, was not a defense to the charge of murder. *Director of Public Prosecutions* v. *Beard,* [1920] App. Cas. 479.

The precise argument of the defense is obscure. It was admitted that defendant was not too drunk to realize what he was doing in respect to the rape. A contention that he was too drunk to have formed a specific intent to kill the deceased is precluded by the fact that murder does not require a specific intent to kill. "Homicide *per infortunium* is felonious, if the killing occurred in the prosecution of an unlawful act. It is murder, if the unlawful act was a felony, although there may have been no intention to injure the deceased." *Bob (a slave)* v. *State,* 29 Ala. 20; *Smith* v. *State,* 154 Ala. 31; *Hamilton* v. *State,* 129 Ga. 747; *People* v. *Stein,* 23 Cal. App. 108; *Pew's Case,* Cro. Car. 183 (1630). It is not even essential that death be the probable result of the act done; it is sufficient if it be the "natural" result, in the sense that it follow naturally and without the intervention of human volition. *State* v. *Levelle,* 34 S. C. 120; *Reg.* v. *Horsey,* 3 Fost. & F. 287, in which defendant was held for murder as a result of arson, although he had no knowledge, nor reason to know, that any one was in the barn which he fired. Actual realization by the defendant that the unintentional result *might* follow from the act intended seems never to have been required. The contention in the principal case appears to have been that the defendant had exempted himself from punishment for murder by deliberately incapacitating himself from conceiving the possible natural consequences of his felonious act. The decisions absolutely deny this position. "If by a voluntary act he (the defendant) temporarily casts off the restraints of reason and conscience, no wrong is